

CITY OF CALEXICO
Fund Description

- #101 **General Fund**—Functions as the chief operating fund for the City, financing a significant portion of the City's operations and is of primary interest to financial statement users.
- #105 **Equipment Replacement**—Administratively established in Fiscal Year 1981-82 by depositing 10% of sales tax revenues generated and designating those funds for capital equipment items. This fund was reactivated in 1993-94 Fiscal Year by depositing 5% of sales taxes monthly and earmarked the funds for equipment. Subsequently in Fiscal Year 1995-96 this practice was discontinued due to a General Fund shortfall.
- #106 **Contingency Reserve**—Administratively established in Fiscal Year 1980-81 by depositing General Fund moneys into this fund in the amount of \$310,000 to reserve for contingencies. In 1981-82 \$665,000 were transferred from General Fund to increase the reserve to \$975,000. Between 1986-88 \$590,000 was transferred to General Fund to cover operating shortfalls. Then in 1993-94 the City once again began depositing 5% of sales tax revenues in Contingency Reserve in an effort to build the reserves. Subsequently in Fiscal Year 1995-96 this practice was discontinued due to a General Fund shortfall.
- #200 **Impact Fee Library**---A development impact fee established to finance public facilities (improvements, acquisitions, or equipment) to be paid by each developer, either prior to issuance of a building permit or prior to the final map, if immediate development is not contemplated. The purpose of the impact fee is to match the capacity of City Library facilities caused by development in the City with demand.
- #201 **Park In-Lieu Fees**—Ordinance #824, established parkland dedication requirements for new subdivisions, in accordance with the Quimby Act. These fees are paid under certain conditions in lieu of dedicating land within a proposed subdivision to provide park facilities. The fee shall be equal to the value of the land prescribed for dedication.
- #202 **Parking In-Lieu**—Ordinance #799, Resolution #3095, were created to receive unencumbered funds on reserve for future acquisition of real property & construction for municipal parking within the City of Calexico. 50% of the proceeds from sale of City property to Imperial Stores were deposited in said fund, which was used to purchase the Womack property. Upon sale of a portion of the Womack property to H. Arellano, the City deposited the proceeds to the Parking Acquisition fund. Subsequently the City purchased the lot at First & Heber Avenue for a parking lot. The fund has accumulated in-lieu parking fees from businesses such as Peso Market to arrive at its current balance of \$196,080. Ordinance #824 (in-lieu of furnishing parking spaces required) may be satisfied by the payment of funds used to acquire and develop off-street parking facilities. Resolution #3288 established the fee for in-lieu parking at \$600 per parking space.

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- #210 **Gasoline Tax**—Highway Users Tax used for paved and unpaved street maintenance, construction or reconstruction, including salaries & benefits and equipment. The funds are governed by the California Constitution Article XIX and Streets and Highways Code Section 2101 and uses related to public streets and highways, public mass transit guide ways, and their related public facilities.
- #211 **Traffic Safety**—Funds derived from vehicle code fines restricted in accordance with the California Penal Code Section 1463 and the California Vehicle Code Section 42200. Use of these funds are exclusively for official traffic control devices, the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention, and for the maintenance, improvement, or construction of public streets, bridges, and culverts, or compensation of school cross guards, who are not full-time members of the Police Department.
- #212 **Art In Public Places**—The City established the criteria that requires any public or private development constructing, reconstructing, or making additions to a building provide public art amenities or make an in lieu payment to the City based on a value that equals or exceeds a percentage of construction cost.
- #213 **Measure D**—A retail transaction and use tax of .5% was enacted in July 1989 pursuant to the provisions of the Public Utilities Code for local streets and roads and state highways within Imperial County. The Imperial County Local Transportation Authority was created to administer the program. The revenue generated provides funding for transportation improvements during a 20-year period. The distribution of funds is based on an allocation of a sum of \$75,000 to each Local Agency annually and the remaining revenues to be distributed based on population. The priorities for expenditures of these funds are to repair and rehabilitate existing roadways, reduce congestion and improve safety, and to provide for construction of needed facilities. Expenditures must be in accordance with the approved plan or amended plan as submitted to the authority.
- #214 **LTF Article 3**—Transportation Development Act funding for transportation planning and mass transportation, derived from statewide sales tax on motor vehicle fuel and use fuel. Two percent of moneys annually appropriated to the Transportation Planning Agency were made available to counties and cities for facilities provided exclusively for use of pedestrians and bicycles.
- #215 **Local Transportation**—Transportation Development Act Article 8a funding creating a local transportation fund which derives its revenues from ¼ cent of the 6 cent sales tax collected statewide. The ¼ cent is returned by the State Board of Equalization to each county according to total collected. These funds are apportioned based on population to areas within the county. These funds are allocated for local streets and roads purposes

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Revenue & Taxation Code Section 110.1, Subdivision F, shall serve to mitigate that detriment by providing funds for District capital improvements.

- #222 CHRP-O Housing Program**—State funds available for low-interest loans to property owners whose income is low/very-low. This program provides deferred loans to property owners through an agreement with the State of California, Department of Housing & Community Development. Agreement was active between January 25, 1991 and January 25, 1993 in the amount of \$300,000.
- #223 State Rental Rehabilitation Program**—State funds made available for the purpose of low-interest loans to owner-investors for the purpose of renovating rental units. These units are to be made available to low-income tenants, as well as restrict the amount of rent to be charged. The agreement was active between 1990 and 1992 in the amount of \$200,000.
- #224 STBG 1461** — State funds for housing rehabilitation in the amount of \$500,000 with a \$75,000 RDA match. The agreement is active from September 11, 2000 through March 31, 2003.
- #226 CLEEP** — California Law Enforcement Equipment Program High Technology Grant in the amount of \$109,333 received in September 2000. One time only grant for computers and software.
- #227 CDBG 2001** – Funds from the 2001 General/Native Allocation of the State Community Development Block Grant (CDBG) Program #STBG 1570 in the amount of \$500,000 with a \$75,000 RDA required match. Agreement ends in June 2004.
- #228 Bravo-Victoria/Eastside Village Assessment District** – Established in June 2003 to support the ongoing maintenance of the parks, landscaping, lighting and regional drainage storm water retention system facilities.
- #229 Colonia 2001** – Federal funds from the Department of Housing Community Development (HDC) Community Development Block Grant (CDBG) Program awarded in December 2001 in the amount of \$707,411 to be used for the Kloke Tract. Contract #01-STBG-1656.
- #232 Public Safety Augmentation**—City's share of ½ cent sales tax revenue imposed by the California Constitution collected pursuant to Senate Bill 509 distributed by the County Auditor in direct proportion to the amount of property taxes shifted to ERAF per the Revenue & Taxation Code Section 1005.4, with limitation placed at 50% of net computed loss divided by 2. The bill requires maintenance of effort threshold be met in order to utilize the funds. The minimum funding level for public safety functions in no

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relating to a commercial development within the district. The bonds have not been issued as of July 2008.

- #251 **96-HOME-1ST Time Home Buyer Program**—State funds made available for the purpose of low-interest, down payment loans to first time home buyers. This agreement became effective June 20, 1997 in the amount of \$1 million.
- #252 **96-EDBG-452 Grant**—State grant for implementation of a business assistance program to benefit members of a targeted income group with a portion of the grant for general administration and the balance for economic development business assistance.
- #253 **Traffic Offender** – Traffic Enforcement Education Program Grant from the Office of Traffic Safety in the amount of \$143,000 awarded in November 2000 for the project period of January 1, 2001 through December 31, 2003 to be used for salaries and equipment.
- #254 **Proposition 1B** –A legislative bond act for highway safety, traffic reduction, air quality, and port security approved by the voters in 2006. Funds are allocated by the State of California to various state and local agencies for transportation projects and safety improvements and repairs to streets, roads, and highways. The state sold general obligation bonds in order to accomplish the projects.
- #255 **Office Traffic Safety Avoid Grant**---State of California, Office of Traffic Safety Grant allocated to the Police Department to create and organize “Avoid 10 Imperial County” program to combat DUI through education and enforcement operations at the US/Mexican Border crossing and distribute educational material specific to Imperial County. The program targets education of border crossers and enforcement of DUI violators entering the US from Mexico to combat underage drinking and DUI related collisions.
- #256 **California Wellness** – Grant #2004-319 from the California Wellness Foundation awarded in December 2004 in the amount of \$150,000 to sustain the Senior Health Outreach Program, which provides outreach, health education and fitness instruction and assistance to senior citizens for a period of 36 months. This will cover 50% of the program costs and the City will cover 50%.
- #257 **Office Traffic Safety Vehicle Impound Grant** – The Vehicle Impound Program seeks to reduce traffic crashes involving drivers with suspended or revoked licenses. The police department will conduct DUI/Driver’s License checkpoints and special enforcement operations targeting those who continue to drive with a suspended or revoked license. A ‘Hot Sheet’ program will be implemented to notify patrol and traffic officers to be on the lookout for identified repeat DUI offenders with suspended or revoked licenses as a result of DUI convictions.

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- #267 **Street Improvement Bonds** – Bonds issue of 1998 to finance the cost and acquisition of various transportation improvements located within the City and sold to the Calexico Financing Authority pursuant to an installment sale agreement. The bonds are payable from and secured by the portion of the receipts allocated from the Imperial County for public transportation purposes of a ½% retail transactions and use tax known as Measure D.
- #268 **Home Program** – Grant from the California Department of Housing and Community Development (HCD) in the amount of \$750,000 awarded in January 2002. Cost Center Y02.
- #269 **Home Revolving Loan Fund**- Created for the purpose of tracking all program income, principal and interest payments, and housing loans from all program years. Funds restricted for the purpose of additional assistance to 1st time home buyers in subsequent years.
- #270 **CDBG Revolving Loans Fund** - Created for the purpose of tracking all program income, principal and interest payments, and housing rehabilitation loans from all program years. Funds restricted for the purpose of issuing additional loans to qualifying applicants.
- #271 **98 1st Time Buyers Home Program** - State funds available for low-interest down payment loans to first time homebuyers. This agreement is active between March 1999 and March 2001.
- #273 **LLEBG 1999-00 Grant** - Grant funding under the local Law Enforcement Block Grant Program established under the Bureau of Justice Assistance for Fiscal Year 1999-00 in the amount of \$48,279.00 to be used for police services.
- #274 **Nosotros Park Grant** – Two state Grants to assist City to construct a new Park in the amount of \$738,750. The project performance period is from July 1, 1998 through June 30, 2003.
- #275 **First Time Home Buyer Program** – State funds for low interest down payment loans to First Time Home Buyer.
- #277 **RDA Revolving Loan Fund** – Created for the purpose of tracking all program income, principal and interest payments, and housing loans from all program years. Funds restricted for the purpose of additional assistance to the existing grant.
- #278 **SRRP Revolving Loan Fund** – Created for the purpose of tracking all program income, principal and interest payments, and housing loans from all program years. Funds restricted for the purpose of additional assistance to the existing grant.

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- #295 **HELP FTHB 2000-01** – Grant in the amount of \$500,000 awarded in December 2000.
- #296 **Cole Road Improvements** – Project to begin July 2002 and end in February 2003. Project to be funded by developer's fair share of costs, LTA, Traffic Impact fees and East Facilities fees.
- #297 **Gang Violence Suppression** – Grant from the Office of Criminal Justice Planning through the Imperial County Office of Education in the amount of \$70,000 for fiscal year 2001-02.
- #299 **COPS (CIS)** – Cops in School Grant Program awarded on February 1, 2001 for one full-time officer in the amount of \$125,000 for each officer. Currently we have been awarded for two officers, grant covers the period of three years. Ending date is August 31, 2005. City share is \$68,262 for two officers
- #301 **Bond Interest & Redemption**—Collected through property tax rolls for voter-approved indebtedness payments on bonds.
- #302 **RDA Debt Service**—Fund established for deposit of property tax moneys required to service the principal and interest debt payments on Redevelopment Agency bonds.
- #303 **Street Debt Service** - Fund used for principal and interest payments on 1998 Transportation Improvement Bonds in the amount of \$6,420,000.00 on installment dates of May 1 and November 1 of each year to be paid by Measure D, ½ cent sales tax funds.
- #304 **RDA 2000 Debt Service** – Established to service the principal and interest payments for the Redevelopment Agency debt issued in 2000.
- #305 **RDA 2003C Debt Service** – Established to service the principal and interest payments for the Redevelopment Agency debt issued in 2003.
- #306 **RDA 2006 Debt Service** – Established to service the principal and interest payments for the Redevelopment Agency debt issued in 2006.
- #307 **RDA 2007 Debt Service** – Established to service the principal and interest payments for the Redevelopment Agency debt issued in 2007.
- #403 **FEMA-979-DR, PA025-09710**—Established after disaster storm of 1993 on approval of emergency funds for \$280,000 from the Federal Emergency Management Agency and the State Office of Emergency Services. Funds have been received on a cost reimbursement basis for emergency repairs of a 30 inch sewer collector, permanent repairs of an 8 inch water line, street improvements to Adler Avenue and a portion is targeted for re-roofing the fire & police building, included in the expansion project.

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- #413 **State CDBG – C.N. Perry Colonia** - Funds in the amount of \$600,000.00 are made available June 24, 1997 through October 31, 1999 for the purpose of constructing water, sewer, and street improvements to the C.N. Perry Road Colonia.
- #417 **East Area Facilities Plan**—Established in late 1995 by collection of developer's fare share of estimated cost of \$1.4 million for street improvements identified at Calexico's east area facilities plan per study performed in 1993. Improvements consist of state Highway 98 widening to four lanes from Meadows Road/Andrade Avenue to the east City limits, Meadows Bridge widening (50% by City), traffic signal lights at Meadows Road/Andrade Avenue and Highway 98 (50% by City) and street improvements at said intersection (50% by City).
- #418 **99 CDBG Colonia** – Grant in the amount of \$300,000 for sewer and water line infrastructure and housing rehabilitation to C.N. Perry Road Colonia. Funds available through Sept 30, 2002.
- #421 **2000 RDA – Restricted** – Bond proceeds restricted for expenditures on general government or public purpose projects.
- #422 **2000 RDA –Unrestricted** – Bond proceeds for expenditures on either public purpose or private activities.
- #423 **2000 Low/Moderate – Restricted** – Bond Proceeds to be expended on general government or public purpose projects.
- #424 **2000 Low/Moderate – Unrestricted** – Bond proceeds to be expended on either public or private activities.
- #425 **Street Improvements** – Proceeds of the sale of bonds in the principal amount of \$6,420,000.00 is being used for the rehabilitation of City owned and maintained streets. The debts service principal and interest payments in secured by a pledge of all allocable Transportation Tax Revenues (Measure D, ½ cent sales tax) as regulated by the Imperial County Local Transportation Authority.
- #509 **Water 2007 Debt Service**—Fund used to record the principal and interest payments on the 2007 Water Bonds in the amount of \$14,030,000 to finance certain capital improvements to the City's water system.
- #511 **Water**—Operation and maintenance of City owned water facilities enterprise funded by user fees and charges for services.

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- #519 **Repair and Replacement Reserve** - The BEIF Construction and Transition Assistance Grant Agreement requires a minimum of \$100,000.00 be established in this fund. These funds are limited to use for purpose of repairing and replacing system infrastructure. Withdrawal of these funds requires a "no objection" statements from NADB.
- #525 **Airport**—Operation and maintenance of City owned airport facilities enterprise funded by user fees, rents, and product sales.
- #526 **Special Aviation**—State of California, Department of Transportation, Division of Aeronautics Aid to Airports Annual Grant eligible for maintenance and operation or capital improvement expenditures.
- #529 **AIP 3-06-0034-02**—Grant through the Federal Aviation Administration for complete overlay of main runway, taxiways, tie-downs and ramps. The City's matching share of the total project cost of \$403,026 is 10% from the Airport Fund #17.
- #533 **AIP 3-06-0034-02**—Grants awarded through the Department of Transportation Division of Aeronautics California Aid to Airport Program (CAAP) for various improvements to the Calexico International Airport. The City's matching share on the grants is typically 5-10% from the Airport Fund #17.
- #534 **Airport Project-P-223** – Prepare an Airport Master Plan to determine future demand and required airport development for the next 20 years. This includes preparation of an airport layout Plan. Project costs are funded by FAA AIP Grant with a matching share contributed by Airport Operating Fund #525.
- #535 **Airport Project – P-224** – Grant to provide seal coat runway, taxiway, tie downs and terminal aprons: painting all strips. City contributory share is 10% funded by the City's Airport Fund. Project costs funded by FAA AIP Grant in the amount of \$232,335, State Matching Grant Program of \$11,617 and Annual CAAP Grant Program of \$14,198.
- #540 **Transit Operations**—January 1998, the city contracted with ARC-IV, a private carrier, to provide the transportation to senior citizens (60 years old and over) and the physically challenged (any age) within the area bounded by the City of Calexico incorporated limits for the period February 1, 1998 through June 30, 1999. The program is funded by Article 8c under the Transportation Development Act. A 10% farebox ratio is required to be collected from the ridership, which currently is being charged at \$.75 per trip.

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- #604 **Liability & Property Insurance**—Internal service fund established for recording the cost of providing general liability, all-risk, and earthquake insurance for all City property through our self-insurance administrators, Southern California Joint Powers Insurance Authority and premium deposits to the fund.
- #610 **Computer Equipment** – Internal service fund established in fiscal year 2001 for computers to be leased to the various funds.